



The influence of accounting knowledge, business experience, work motivation on the use of accounting information in MSMEs

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ABSTRACT

This research aims to analyze the effect of accounting knowledge, business experience and work motivation on the use of accounting information. Data collection in this research uses primary data. The population in this research are micro, small and medium enterprises in Medan regency. Sampling obtained 80 business actors, small and medium as the sample in this research. Data analysis in this research uses multiple linear regression analysis with the help of SPSS 26 software. The results of this research partially prove that accounting knowledge and business experience have a positive and significant affect on the use of accounting information, while work motivation positive affect had no significant on the use of accounting information. The results obtained simultaneously are that accounting knowledge, business experience and work motivation have positive significant affect on the use of accounting information.

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1. INTRODUCTION

The rate of economic growth is still relatively high amidst the global economic slowdown in this country. Data from the Central Statistics Agency (BPS) shows that economic growth in the second quarter of 2023 was recorded at 5.17% (yoy), an increase from the previous quarter of 5.04% (yoy). For economic growth, MSMEs hold a very large role, reaching 99% of all business units. The contribution of MSMEs to GDP reaches 60.5%. MSMEs can absorb 96.9% of the total national workforce. Its existence is considered an important source of employment opportunities and the main driving force of the economy (Hadi et al., 2019).

To encourage economic improvement and growth, it is necessary to promote and develop MSMEs. There are 38,343 MSMEs recorded in the Medan City MSME Cooperative and MSME Data Collection System (SIMDAKOP) application. Of this number, 1,875 MSMEs have registered as under the supervision of the Medan City Cooperatives, Small and Medium Enterprises, Industry and Trade Service (UKM Perindag Cooperative), 488 already have a Business Identification

Number (NIB) as proof of legality, and a requirement for MSMEs for Business Credit loans. People (KUR) and processing other permits (portal.pemkomedan.go.id).

The use of accounting information can contribute to planning, supervising, controlling activities and making correct business decisions. The use of accounting information is a means to be able to prepare various reports that are really needed by MSMEs correctly. Many MSMEs are still unable to make financial reports in accordance with the applicable SAK, including entrepreneurs who only record sales (Hidayat, 2020). The current phenomenon is that accounting information holds an important role in determining the perception of MSME actors regarding financial accounting information, it can encourage someone to carry out a series of activities that lead to achieving the expected goals (Andriany et al., 2023). MSMEs are advanced because MSME owners manage their business by implementing policies including bookkeeping data through the use of accounting information (Iman & Wulandari, 2023).

Successful performance will provide opportunities for the development of MSMEs so that they can increase people's income. Therefore, business actors and employees who have accounting knowledge will be able to use their business accounting information appropriately. Businesses that are able to create a qualified workforce to keep up with rapid development and intense competition will be able to realize economic growth (Hutabarat, 2022). Many MSMEs are still unable to make financial reports in accordance with the applicable SAK, including entrepreneurs who only record sales (Tampubolon et al., 2023). Limitations of the use of accounting due to minimal knowledge and ignorance of the importance of accounting for business continuity (Amalia, 2021).

It cannot be denied that in the era of globalization, if business actors do not have the ability to manage a business, the business cannot compete (Handayani et al., 2020). Good financial management requires accounting, important accounting information for running a business, as a basis for making decisions, increasing business efficiency and product quality, reducing production costs (Jamil et al., 2022). Accounting information consists of operations information, financial accounting information, and management accounting information (Christina & Brahmana, 2021).

Accounting knowledge is knowledge of accurate information to record processes starting from the beginning, grouping data regarding accounting, and summarizing until the end of business events. Wanting to study accounting will definitely increase business owners' understanding in applying accounting information in MSMEs. Accounting knowledge if owned by small and medium business owners has an impact on many benefits for the use of accounting information (Pondawa & Dewi, 2020). Because accounting knowledge is the basis for producing quality accounting information (Mujakar et al., 2022). Accounting knowledge is important in the use of accounting because it helps in assessing accounting information (Christina & Brahmana, 2021). Understanding accounting knowledge is also very necessary for users to manage accounting data (Handayani et al., 2020). Business actors' accounting knowledge will be reflected in their financial management practices (Tambunan, 2019).

Business experience is a matter of positive experience that has been received and felt or learned from failure as part of the learning process experienced from the business activities carried out. Business experience is a condition obtained through individual real experience so that having this ability becomes capital to achieve business success, because those who have more business experience will represent the level of knowledge and skills competently and have greater opportunities to do their work (Sari & Ernandi, 2023). Someone who has experience will provide a good perception of accounting information because business actors have previously studied it and have experience in using accounting information (Afifah & Mustofa, 2022). Experience in running a business helps management become better, more efficient, effective and profitable. Business experience can be had if someone is directly involved in business activities (Mulyani, 2022).

Work motivation is a form of encouragement of will in the form of a way to carry out, determine the business targets you want to achieve, and the level of success and responsibility for the business venture being carried out. Work motivation also has an important role for a business, it can direct and encourage employees to work with the best quality (R. A. Purnamasari et al., 2023). Work motivation has a big contribution to the progress of the business being managed, work motivation possessed by small and medium business owners will provide many benefits in the use

of accounting information (Pondawa & Dewi, 2020). Work motivation creates enthusiasm for work for human resources in carrying out their duties (Nurfadillah et al., 2023). Work motivation is necessary for the existence of a company for fierce business competition. If work motivation increases, it will affect work enthusiasm for the use of accounting information, so that the business can develop more (Jamil et al., 2022).

2. RESEARCH METHOD

This type of research is quantitative. "The population is a generalization area including competent subjects and objects as well as specific characteristics regulated by researchers so that they can be researched and conclusions drawn" (Sugiyono, 2019). The population of this research is micro, small and medium enterprises in Medan regency. The sampling method in this research uses convenience sampling, namely a sampling technique where the researcher has no other considerations, except based on convenience.

The data collection method used in this research is to use a questionnaire. The analysis in this study uses multiple linear regression analysis with the help of IBM SPSS Statistic version 26. Data the analytical method that will be used in this research is the multiple linear regression analysis method. Testing this hypothesis uses a significance test tool for individual parameters, namely the t statistical test. Simultaneously through the F test it is also necessary to test the determinant coefficient (R²).

3. RESULTS AND DISCUSSIONS

This research aims to determine the regression equation or the influence between accounting knowledge (X₁), business experience (X₂), work motivation (X₃) the use of accounting information (Y). Multiple regression analysis was performed with SPSS 26. The results of multiple linear regression analysis can be seen in table 1.

Table 1. Multiple linear regression analysis results

Variable	B	Std. Error	t	Sig.
(Constant)	4.213	3.581	1.176	.243
Accounting knowledge	.695	.080	8.716	.000
Business experience	.177	.072	2.463	.016
Work motivation	.062	.090	.691	.492

Through the results of multiple linear regression obtained, it can known that the multiple linear regression equation with the following equation:

$$AI = 4.213 + 0.695AK + 1.177BE + 0.062WM + e$$

Information: a) The constant value of 4.213. Means that all independent variables which include accounting knowledge, business experience and work motivation affect the use of accounting information. b) Accounting knowledge variable regression coefficient is 0.695. This means, accounting knowledge have positive effect on the use of accounting information. If the other independent variables do not change, then every increase of 1 unit accounting knowledge, it will increase the use of accounting information is 0.695. c) Business experience variable regression coefficient of 1.177. This means, business experience have positive influence on the use of accounting information. If other independent variables do not experience change in value, then each increase of 1 unit business experience will increase the use of accounting information of 1.177. d) The regression coefficient of the work motivation variable is 0.062. That is, work motivation has positive influence in the the use of accounting information. If the other independent variables are not change in value, then each increase is 1 unit work motivation will increase the use of accounting information from 0.062.

Partial test (t test)

Based on the results of the T test, then testing the hypothesis is as follows: a) Accounting knowledge have significant to the use of accounting information. b) It can be seen that accounting knowledge have significant value of 0.626. This significance value is less than 0.05. It can be concluded that accounting knowledge is significant on the use of accounting information. c)

Business experience have significant to the use of accounting information. It can be seen that business experience have significant value of 0.000. This significance value is less than 0.05. It can be concluded that business experience is significant on the use of accounting information. d) Work motivation have not significant to the use of accounting information. It can be seen that work motivation have not significant value of 0.077. This significance value is more than 0.05. It can be concluded that work motivation is not significant on the use of accounting information.

Simultaneous test (F test)

This test is carried out to determine the effect of the independent variable simultaneously on the dependent variable. It is also called the ANOVA test. The results of simultaneous hypothesis tests can be seen in the following table:

Tabel 2. F test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1189.366	3	396.455	41.934	.000 ^b
	Residual	718.522	76	9.454		
	Total	1907.887	79			

From the results of testing the hypothesis it is known that its significant value is 0.000. This significance value less than 0.05. So it is known that AK, BE and WM have simultaneously significant influence on the DPR.

Coefficient of determination analysis

The determination test was carried out to find out how well the regression model was produced by the interaction between the independent variables and the dependent variable. This is shown via Adjusted R - Squared value (R²). The result of Adjusted R Square value researched at this time were obtained at 0.609 or 60.9%. As for the accounting knowledge, business experience and work motivation variables can explain the use of accounting information variable on micro, small and medium enterprises in Medan regency by 60.9% while the remaining 39.1% is explained by other variables not explained in this research.

The Effect of Accounting Knowledge on the Use of Accounting Information

The results of statistical testing on the t-test show that the accounting knowledge variable has a t-count value of 8.716 with a significance level of 0.000 < 0.05, which means that accounting knowledge affects on the use of accounting information. Accounting knowledge plays an important role in producing accurate and relevant information regarding the finances of a business entity. Accounting knowledge ensures that business entities can keep track of financial transactions, measure performance and other reporting. This will later be used for various decisions, such as planning, investment and performance evaluation. The results support previous research conducted by (Handayani et al., 2020), (Andriany et al., 2023), (Afifah & Mustofa, 2022), (Pondawa & Dewi, 2020), (Setyawan & Witono, 2022), (Purnamasari et al., 2023). In accordance with the results of research conducted previously by (Iman & Wulandari, 2023), (Romadhon et al., 2023), (Aditiya, 2022), (Mujakar et al., 2022), (Nafsiah & Birahma, 2019), and (Linawati et al., 2015) which states that accounting knowledge affects the use of accounting information. The increasing accounting knowledge possessed by MSMEs in the Medan regency will have a more significant influence on the use of good accounting information.

The Effect of Business Experience on the Use of Accounting Information

The results of statistical testing on the t test show that the business experience variable has a t value of 2.463 with a significance level of 0.016 < 0.05, which means that business experience has an effect on the use of accounting information. These results support previous research conducted by (Andriany et al., 2023), (Setyawan & Witono, 2022), (Nafsiah & Birahma, 2019), (Handayani et al., 2020), (Iman & Wulandari, 2023), (Romadhon et al., 2023), (Mulyani, 2022), and (Mujakar et al., 2022), which states that business experience affects the use of accounting information. The higher the business experience a business actor has, the greater the use of accounting information in making correct and appropriate decisions in accordance with his

experience. The more business experience you have in doing business, the wider and better the use of accounting information will be, thereby improving the performance of MSMEs.

The Effect of Work Motivation on the Use of Accounting Information

The results of statistical testing on the t test show that the work motivation variable has a t value of 0.691 with a significance level of $0.492 > 0.05$, which means that work motivation has no effect on the use of accounting information. Work motivation is really needed by business actors to achieve predetermined targets. The motivation in this research is not significant for the use of accounting information in micro, small and medium enterprises in Medan regency. This could be due to the level of work motivation of micro, small and medium business actors in Medan regency to understand and apply accounting in entrepreneurship is still low and there are many business actors who do not set achievement targets in MSMEs. These results of this research is in accordance with researches conducted by (Setyawan & Witono, 2022), and (Nurhayati et al., 2022) which states that work motivation has no positive and significant effect on the use of accounting information.

The Effect of Accounting Knowledge, Business Experience and Work Motivation on the Use of Accounting Information

Accounting Knowledge (AK), Business Experience (BE) and Work Motivation (WM) jointly significant affect on the Use of Accounting Information. Result were found that accounting knowledge, business experience and work motivation variables simultaneously have positive significant affect on the use of accounting information variable. In the MSME business, if business actors have high accounting knowledge, they will certainly show good performance in using accounting information optimally. Accompanied by the presence of high business experience and work motivation factors, it will be able to increase results above those expected. Successful performance will provide opportunities for the development of MSMEs.

4. CONCLUSION

This research empirically proves that accounting knowledge and business experience are partially have a positive affect on the use of accounting information on micro, small dan medium enterprises in Medan regency. While work motivation has no effect on the use of accounting information on micro, small and medium enterprises in Medan regency. As for obtaining the value of Adjusted R Square, the results of this research amounted to 60.9%. The results of the research found simultaneously that accounting knowledge, business experience and work motivation variables have positive significant affect on the use of accounting information on micro, small and medium enterprises in Medan regency. The limitations of this research are because it only examines four variables in determining performance and limits it to MSMEs in the Medan regency. This causes the research results to be less representative of MSMEs as a whole. Future researchers can add several other variables so that the analysis is more developed or can also research other objects to further expand the repertoire of scientific development. For future research, more samples can be taken in the research so that the analysis results are more accurate regarding the validity of the data. Then you can further categorize MSME criteria based on turnover and assets so you can develop better research. The implications of this research can be used as a comparison with previous studies. Research contributions are based on research results that have been found, it is hoped that they can provide information and knowledge as a basis for consideration and contribution of thought to decision makers. This will be able to increase income and develop a bigger business.

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